

REFERENCE TITLE: contractors; violations; sales tax

State of Arizona
Senate
Forty-seventh Legislature
Second Regular Session
2006

SB 1452

Introduced by
Senator Gould; Representative Groe: Senator Harper

AN ACT

AMENDING SECTION 32-1164, ARIZONA REVISED STATUTES; RELATING TO CONTRACTORS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 32-1164, Arizona Revised Statutes, is amended to
3 read:

4 32-1164. Violation: classification: probation: sentence
5 suspension

6 A. Commission by a contractor of any of the following acts is a class
7 1 misdemeanor:

8 1. Any act specified in section 32-1154, subsection A, paragraph 7 or
9 10.

10 2. Acting in the capacity of a contractor within the meaning of this
11 chapter without a license.

12 B. For the first offense under subsection A of this section, a
13 contractor shall be fined not less than one thousand dollars. For the second
14 or any subsequent offense under subsection A of this section, a contractor
15 shall be fined not less than two thousand dollars.

16 C. IF A PERSON IS CONVICTED OF A VIOLATION OF SUBSECTION A OF THIS
17 SECTION, THE PERSON IS NOT ELIGIBLE FOR PROBATION OR SUSPENSION OF A SENTENCE
18 UNLESS ALL OF THE FOLLOWING OCCUR:

19 1. ALL TRANSACTION PRIVILEGE TAX OR USE TAX AMOUNTS THAT ARE DUE UNDER
20 TITLE 42, CHAPTER 5, ARTICLE 2 OR 4 AND THAT ARISE FROM THE ACTS OR OMISSIONS
21 CONSTITUTING THE VIOLATION ARE PAID IN FULL.

22 2. ALL SALES, TRANSACTION PRIVILEGE OR USE TAX AMOUNTS THAT ARE DUE TO
23 THE COUNTY IN WHICH THE VIOLATION OCCURRED AND THAT ARISE FROM THE ACTS OR
24 OMISSIONS CONSTITUTING THE VIOLATION ARE PAID IN FULL.

25 3. ALL SALES, TRANSACTION PRIVILEGE OR USE TAX AMOUNTS THAT ARE OWED
26 TO THE LOCAL MUNICIPAL GOVERNMENT, CITY OR TOWN IN WHICH THE VIOLATION
27 OCCURRED AND THAT ARISE FROM THE ACTS OR OMISSIONS CONSTITUTING THE VIOLATION
28 ARE PAID IN FULL.